



Individual Taxpayer Burden Survey

Foreign Account Tax Compliance Act (FATCA) Filers

For Sample Use only

Your experience matters to us.

FATCA

**Want to take the
survey on the web?**

See the back cover
for instructions.

IRS Individual Taxpayer Burden Survey

Foreign Account Tax Compliance Act (FATCA) Filers

What is the Individual Taxpayer Burden Survey?

Your responses to the survey help the IRS better understand how much time and money taxpayers like you spend doing taxes. We use this information to find ways to reduce burden for all taxpayers. Tax administrators and policy makers use this information to reduce and manage taxpayer burden. By taxpayer burden, we mean all of the time and money spent during the course of the year by you, your spouse, business employees, friends, or relatives to complete your 2015 individual federal income tax return.

Please be assured that you will not be asked about specific income or other financial information. All information you provide will be used for research purposes only. Participation is voluntary, but the information you provide will ensure that households like yours are represented.

Why was I selected for this survey?

You were selected from a sample of taxpayers who filed Form 8938, Statement of Specified Foreign Financial Assets, with a prior-year federal income tax return. IRS is surveying a small sample of taxpayers.

What if I didn't file Form 8938 with my 2015 federal income tax return?

Your responses are very important, even if you did not file Form 8938 with your 2015 individual federal income tax return.

Who should complete this survey?

The person in your household most involved in the completion of your 2015 individual federal income tax return should complete this survey. This is true even if you had someone else, such as a tax professional, prepare the return for you. We are interested in your experience.

How long will it take?

We expect that it will take about 15 minutes to complete this survey. Your time may vary based on your individual experiences.

Questions?

If you have questions about how to complete this survey, please send an email to IRStaxpayerburdensurvey@westat.com. If you would like to contact someone at the IRS, please email Brenda Schafer at brenda.schafer@IRS.gov.

Instructions:

Please use a black or blue pen to complete this form.

Mark ☒ to indicate your answer.

If you want to change your answer, darken the box ☐ and mark the correct answer.



This question focuses on the time you spent on activities related to the completion of your 2015 federal income tax return. Please answer even if you did not file Form 8938 with your 2015 return.

Please include:

- Time spent on your federal income tax return, including Form 1040, as well as any associated forms, schedules, and worksheets that you completed or filed (e.g., Form 8938, Statement of Specified Foreign Financial Assets)
- Time throughout the tax year as well as the tax filing season
- Time spent by family, friends, or business employees, however briefly
- Time spent traveling to places such as the library, post office, or a tax preparer's office

Please do not include:

- Time spent on state or local income tax returns
- Time spent on anyone else's federal income tax return
- Time spent responding to IRS notices or correspondence
- Time spent amending your 2015 federal income tax return
- Time spent on partnerships (Form 1065), corporations (Form 1120 or 1120S), estates (Form 706), gifts (Form 709), trusts (Form 1041), employment tax (Form 940, 941, 943, 944, 945), or excise tax (Form 720)

1. How much time did you spend on the following activities for your 2015 federal income tax return?

Recordkeeping

Include time spent throughout the tax year:

- Keeping track of tax-related information, such as records or receipts
- Collecting and organizing your tax-related records
- Making a special effort to obtain records or receipts

Do not include time spent on non-tax related business or personal recordkeeping.

			:		
Hours				Minutes	

☐ No time spent

Tax planning

Include time spent throughout the tax year:

- Calculating or changing withholding or estimated payments
- Researching strategies to reduce the taxes you owe such as making charitable donations, participating in a retirement account, or buying or selling investments
- Working with a tax professional (paid or volunteer) on tax planning
- Doing business tax planning related to your personal tax situation

Do not include any time spent on financial planning that was not tax related.

			:		
Hours				Minutes	

☐ No time spent

Gathering or purchasing materials

Include time spent:

- Gathering IRS tax forms, instructions, or publications
- Selecting, buying, and installing tax preparation software or mobile app
- Selecting a tax preparation website
- Selecting a tax professional (paid or volunteer)

			:		
Hours				Minutes	

☐ No time spent

Completing and submitting your tax return

Include time spent:

- Reading instructions and related materials
- Obtaining answers to questions about your return
- Completing and reviewing tax forms or worksheets, whether or not they were submitted
- Working with a tax professional (paid or volunteer) to complete your tax return
- Assembling and mailing your tax return
- Checking the status of your electronic submission
- Checking the status of your refund

			:		
Hours				Minutes	

☐ No time spent



12713

123456

This question asks about the costs associated with the completion of your 2015 federal income tax return. Please answer even if you did not file Form 8938 with your 2015 return.

Please include:

- Costs associated with your federal income tax return, including Form 1040, as well as any associated forms, schedules, and worksheets that you completed or filed (e.g., Form 8938, Statement of Specified Foreign Financial Assets)
- Costs incurred throughout the tax year as well as the tax filing season

Please do not include:

- Costs associated with state or local income tax returns
- Costs associated with anyone else's federal income tax return
- Costs associated with responding to IRS notices or correspondence
- Costs associated with amending your 2015 federal income tax return
- Costs associated with partnerships (Form 1065), corporations (Form 1120 or 1120S), estates (Form 706), gifts (Form 709), trusts (Form 1041), employment tax (Form 940, 941, 943, 944, 945), or excise tax (Form 720)

2. How much did you pay for the following products or services to complete your 2015 federal income tax return?

Paid tax preparation and advice

Include tax preparation and tax planning advice, including issues related to FATCA compliance

Do not include any fees for an early or immediate tax refund

\$.		
Dollars							Cents	

☐ No money spent

Tax preparation website or software

Include the purchase price as well as live advice fees

Do not include any fees for an early or immediate tax refund

Do not include any general purpose accounting software, such as Quicken, MSN Money, or QuickBooks

\$.		
Dollars							Cents	

☐ No money spent

Fees for an early or immediate tax refund

Include any fees paid for an early or immediate tax refund, such as a refund anticipation loan, check, or rapid refund

\$.		
Dollars							Cents	

☐ No money spent

Tax books, classes, or seminars

\$.		
Dollars							Cents	

☐ No money spent

Postage, filing fees, or travel costs

Include costs associated with submitting your return, such as electronic filing fees, fees charged for paying your taxes by credit card, postage, faxes, courier fees, or any travel costs

\$.		
Dollars							Cents	

☐ No money spent



12713

123456

3. Of the **total time** reported in Question 1, how much, if any, was spent on FATCA-related recordkeeping, tax planning, gathering or purchasing materials, and preparing FATCA-related forms (such as Form 8938) for your 2015 federal income tax return?

			:		
Hours				Minutes	

☐ I don't know☐ No time spent

4. Of the **total costs** reported in Question 2, how much, if any, was paid to a tax professional for advice on FATCA-related issues or preparation of FATCA-related forms (such as Form 8938) for your 2015 federal income tax return?

\$.		
Dollars								Cents

☐ I don't know☐ No money spent

The next questions ask about your experience with the FATCA reporting requirements. Please answer even if you did not file Form 8938 with your 2015 federal income tax return.

5. Which of the following resources did you use to learn about the FATCA filing requirements?

Mark all that apply.

- ☐ IRS.gov
- ☐ Form instructions
- ☐ Internet search
- ☐ Accountant or attorney
- ☐ Foreign account manager/trustee
- ☐ Friend or family member
- ☐ Other *Please specify:*

☐ Did not do research

6. Have you made changes to foreign accounts or sold foreign assets to simplify or avoid the FATCA filing requirements?

Mark all that apply.

- ☐ Closed foreign accounts
- ☐ Sold foreign assets
- ☐ Considered closing foreign account balances or selling foreign assets
- ☐ None of the above
- ☐ I prefer not to answer



12713

123456

7. What is your citizenship or residency status in the country where you have (or had) foreign accounts or foreign assets? If you have (or had) accounts or assets in more than one country, please select all that apply.

Mark all that apply.

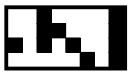
- ☐ Citizen
☐ Permanent resident
☐ Resident alien
☐ Nonresident alien
☐ None of the above

8. Has any foreign financial institution refused to do business with you because of FATCA compliance requirements?

- ☐ Yes
☐ No
☐ I don't know

9. When completing your 2015 federal income tax return, how difficult was each of the following?

	Not difficult	A little difficult	Somewhat difficult	Very difficult	I did not do this activity
Recordkeeping throughout the year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax planning throughout the year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Understanding IRS forms, instructions, and publications	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selecting or working with a tax professional	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interacting/communicating with the IRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Understanding FATCA filing requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Complying with FATCA filing requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



12713

123456

10. Please share any suggestions you have for how the IRS could improve taxpayer services or make it easier for you to file and pay your taxes.

For Sample only

Thank you for completing our survey.

Web Survey Instructions

If you would prefer to complete this survey on the web, please follow the instructions below. Web responses are processed more quickly and will help ensure that you don't receive follow-up contacts.

1 Go to the website.

To take the survey online, please go to: www.IRSFATCAsurvey.org

2 Log in.

You will need the following username and password to access the survey:

Username: [UID]

Password: [PWD]

Problems?

If you have any technical difficulties, including problems with the website, please send an email to IRStaxpayerburdensurvey@westat.com.

Privacy and Paperwork Reduction Act Notice for Individual Taxpayer Burden Model Data Collection

The Privacy Act of 1974 states that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

Our legal right to ask for this information is 5 U.S.C. 301.

The primary purpose for requesting the information is to analyze the role of taxpayer burden in tax administration. We will also use the information to fulfill the IRS' statutory obligations to the Office of Management and Budget and Congress for information required by the Paperwork Reduction Act, and to provide tax policy analysis support to the Office of Tax Analysis at the Department of the Treasury. We will also use the information provided to better understand taxpayer needs and burden reduction opportunities.

Tax information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information is voluntary. Not providing all or part of the information requested may reduce our ability to address taxpayer concerns regarding paperwork reduction.

OMB No: 1545-2212. This report is authorized under the Paperwork Reduction Act. Data collected will be shared with IRS staff, but your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes such as direct enforcement activities. The information that you provide will be protected to the fullest extent allowable under the Freedom of Information Act (FOIA). Public reporting burden for this collection of information is estimated to average 15 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Ave., NW, Washington, DC 20224.